

108TH CONGRESS  
1ST SESSION

# H. R. 1643

To amend the Internal Revenue Code of 1986 to provide a tax credit for teachers and principals who work in certain low income schools.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2003

Mrs. WILSON of New Mexico (for herself, Mr. BOEHNER, Mr. SANDLIN, Ms. MILLENDER-McDONALD, Mr. ENGLISH, Mr. TIBERI, Mr. BOUCHER, Mr. CASE, Mr. FROST, Mr. SHERMAN, Mr. PUTNAM, Mr. HAYES, Mr. SOUDER, Mr. PAUL, Mr. BERRY, Mr. HOLDEN, Mr. DAVIS of Alabama, Mr. DAVIS of Tennessee, Mr. LUCAS of Kentucky, Mrs. JONES of Ohio, Mr. SIMMONS, Ms. GINNY BROWN-WAITE of Florida, Mr. GREENWOOD, Mr. WILSON of South Carolina, Mr. BOSWELL, Mr. KENNEDY of Rhode Island, Mr. MOORE, Mr. STENHOLM, Mr. PEARCE, Mr. UDALL of New Mexico, Mr. ETHERIDGE, and Mr. EHLERS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for teachers and principals who work in certain low income schools.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Teacher Tax Credit  
5 Act of 2003”.

1 **SEC. 2. CREDIT FOR EDUCATORS IN CERTAIN ELEMENTARY**  
2 **OR SECONDARY SCHOOLS.**

3 (a) IN GENERAL.—Subpart A of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 (relating to nonrefundable personal credits) is  
6 amended by inserting after section 25B the following new  
7 section:

8 **“SEC. 25C. EDUCATORS IN CERTAIN ELEMENTARY AND**  
9 **SECONDARY SCHOOLS.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
11 gible educator, there shall be allowed as a credit against  
12 the tax imposed by this chapter for a taxable year an  
13 amount equal to \$2,000.

14 “(b) DEFINITIONS.—For purposes of this section—

15 “(1) ELIGIBLE EDUCATOR.—The term ‘eligible  
16 educator’ means, with respect to any taxable year,  
17 an individual who is a kindergarten through grade  
18 12 teacher, instructor, counselor, principal, or aide  
19 in an eligible elementary or secondary school for at  
20 least 900 hours during a school year.

21 “(2) ELIGIBLE ELEMENTARY OR SECONDARY  
22 SCHOOL.—The term ‘eligible elementary or sec-  
23 ondary school’ means any school that is eligible for  
24 schoolwide assistance under part A of title I of the  
25 Elementary and Secondary Education Act of 1965

1 (as amended by the No Child Left Behind Act of  
2 2001 (Public Law 107–110)).”.

3 (b) CLERICAL AMENDMENT.—The table of sections  
4 for subpart A of part IV of subchapter A of chapter 1  
5 of such Code is amended by inserting after the item relat-  
6 ing to section 25B the following new item:

“Sec. 25C. Educators in certain elementary and secondary  
schools.”.

7 (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2002.

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